GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act & Rules, 2017 –To notify category of registered persons under section 54(6) of SGST Act who may not be sanctioned provisional refund – Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 354 Dated: 20-09-2025

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV. B, Dt: 07-06-2017.
2. Notification No.14/2025-Central Tax, dated.17.09.2025 issued by the CBIC, Department of Revenue, Ministry of Finance, Government of India. New Delhi.
3. From the CCST, Letter No. REV03-12039/40/2025-POLICY-CCT, dated.18-09-2025.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:20.09.2025.

NOTIFICATION

In exercise of the powers conferred by sub-section (6) of section 54 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh on the recommendations of the Goods and Services Tax Council, hereby notifies the following category of registered persons who shall not be allowed refund on provisional basis under the said Act, namely:–

(a) Any person, who has not undergone Aadhaar authentication under rule 10B of the Andhra Pradesh Goods and Services Tax Rules, 2017;

(b) Any person, who is engaged in the supply of the goods bearing description specified in column (3), falling under Chapter or heading or sub-heading or tariff item specified in column (2), of the Table below:

Table

S. No.	**Chapter/Heading/ Sub-heading/ Tariff item**	**Description of Goods**
(1)	**(2)**	**(3)**
1.	0802 80	Areca nuts
2.	2106 90 20	Pan masala
3.	24	Tobacco and manufactured tobacco substitutes
4.	3301	Essential oils

Explanation.–

(i) In this notification, "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of October, 2025.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada
The OSD to the Hon'ble Minister (Commercial Taxes), A.P., Secretariat, Velagapudi.
The P.S.to the Prl. Secretary to the Government (CT) Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED::BY ORDER //

SECTION OFFICER